

Memo to: Mayor and City Council  
From: Interim City Administrator  
Subject: Adoption of the 2012-13 Fiscal Year Budget

## RECOMMENDATION

It is recommended that the City Council adopt the 2012-13 budget for the City of Biggs with the annual Gann Limit calculation by Resolutions 2012-09 and 2012-10, this should include approval of the transfers outlined below where there is no record of City Council approval. Also, confirm inter-fund loan for waste water treatment and discharge system by Resolution 2012-11. (Resolutions will be approved by reading of title only).

## DISCUSSION

The City Council has reviewed the proposed budget at your work session in May. The budget as prepared by Pete Carr in conjunction with the Mayor and City Council is balanced and fiscally sound with a 40% general fund reserve.

The budget anticipates moving ahead with several major projects including the 6<sup>th</sup> Street Bridge, starting the upgrade to the wastewater treatment plant including migration to land disposal of treated effluent, continuing work on the general plan environmental impact report and potential renovation of the Biggs Community Hall.

In addition:

- There are several 2011-12 transfers listed in the Schedule of Intra Fund Transfers (which should probably read Inter Fund) that are not in the original budget and may have been approved but no record exists that they were:

- General (010) to Street Maint. (016)                      \$ 50,000

- Water Operating to Water Project                      \$147,726

Note: The water operating funds does not have sufficient revenues for this transfer and would need to borrow \$11,630 from the 2012-13 budget leaving a projected balance of \$38,808 in that fund.

- Electric Operating (050) to:
  - Gen Plan Update (214)                      \$335,665
  - Street Maintenance (016)                      \$ 13,747

- Electric Operating (050) to Bldg and Equip reserve (011) was at \$35,591 but is reduced to \$22,245 on the schedule

- The Electric Operating (050) is to loan Sewer Improv. Loan (105) \$200,000. This would be a loan, not a transfer. It would require a loan document with a specified interest rate and payment schedule.

Attachments: Proposed budget for FY 13 including:

Summary of 2012-13 Budget

General Fund Revenue and Expenses

Special and Fiduciary Funds Revenues and Expenses

Street Fund Revenues and Expenses

Water Operating Fund Revenues and Expenses

Sewer Operating Fund Revenues and Expenses

Solid Waste Operating Fund Revenues and Expenses

Electric Operating Fund Revenues and Expenses

Salary Budget FY 12/13

Resolution 2012-09 Budget Adoption

Resolution 2012-10 Gann Limit Certification

Resolution 2012-11 Inter-fund Loan

Should you have any questions please feel free to call me.

Respectfully submitted,

Tom Lando

**SUMMARY OF 2012-13 BUDGET (Approved June 12, 2012)**

| <b>Fund<br/>Account<br/>or Object #</b>     | <b>Description</b>                            | <b>Beginning<br/>Fund Begin<br/>Balance</b> | <b>Budgeted<br/>Revenue<br/>as adjusted</b> | <b>Budgeted<br/>Expenses<br/>as adjusted</b> | <b>Operating<br/>Surplus<br/>(Deficit)</b> | <b>Transfers<br/>In</b> | <b>Transfers<br/>Out</b> | <b>Projected<br/>Ending<br/>Balance</b> |
|---|---|---|---|--|--|-------------------------|--------------------------|---|
| <b>DISCRETIONARY FUNDS</b>                  |   |   |   |  |  |                         |                          |   |
| 010   | General Operating Fund                        | 325,971                                     | 497,745                                     | 596,642                                      | (98,897)                                   | 150,228                 | 0                        | 377,302                                 |
| 214   | General Plan Update                           | 0   | 0   | 91,440                                       | (91,440)                                   |                         |                          | (91,440)                                |
|   | <b>Sub-Total - General Fund</b>               | <b>325,971</b>                              | <b>497,745</b>                              | <b>596,642</b>                               | <b>(98,897)</b>                            | <b>150,228</b>          | <b>0</b>                 | <b>285,862</b>                          |
| 011   | Building & Equipment Reserve                  | 82,685                                      | 550   | 0  | 550  | 28,162                  | 0                        | 111,397                                 |
| 012   | Fire Engine Replacement Reserve               | 57,608                                      | 0   | 11,265                                       | (11,265)                                   | 11,265                  |                          | 57,608                                  |
| 013   | Bridge Replacement Reserve                    | 70,362                                      | 0   | 0  | 0  | 0                       | 14,400                   | 55,962                                  |
| 014   | Regional Detention Basin Reserve              | 16,632                                      | 0   | 0  | 0  | 0                       |                          | 16,632                                  |
| 016   | Street Maintenance Project Reserve            | 121,347                                     | 0   | 0  | 0  | 24,897                  |                          | 146,244                                 |
| 017   | Public Works Facility Loan Reserve            | 17,574                                      | 0   | 0  |  |                         |                          | 17,574                                  |
| 145   | 1939 Firetruck Restoration Reserve            | 2,766                                       | 0   | 300  | (300)                                      |                         |                          | 2,466                                   |
|   | <b>Total General Fund Discretionary Funds</b> | <b>694,944</b>                              | <b>498,295</b>                              | <b>608,207</b>                               | <b>(109,912)</b>                           | <b>214,553</b>          | <b>14,400</b>            | <b>693,745</b>                          |
| <b>STREET FUNDS</b>                         |   |   |   |  |  |                         |                          |   |
| 22  | Combined Gas Tax (HUTA)                       | 61,807                                      | 44,237                                      | 19,023                                       | 25,214                                     |                         |                          | 87,021                                  |
| 080   | TDA / LTF - Street Maint.                     | 41,367                                      | 41,245                                      | 39,366                                       | 1,879                                      |                         |                          | 43,246                                  |
| 090   | TDA / STA - Transit                           | 18  | 8,120                                       | 8,120  | 0  |                         |                          | 18                                      |
| 092   | RSTP (State Exchange)                         | 27,977                                      | 30  | 0  | 30   |                         |                          | 28,007                                  |
|   | <b>Total Street Funds</b>                     | <b>131,169</b>                              | <b>93,632</b>                               | <b>66,509</b>                                | <b>27,123</b>                              | <b>0</b>                | <b>0</b>                 | <b>158,292</b>                          |
| <b>PROJECT AND PROGRAM FUNDS</b>            |   |   |   |  |  |                         |                          |   |
| 31-39                                       | Development Impact Fees                       | 16,379                                      | 0   | 0  | 0  |                         |                          | 16,379                                  |
| 125   | 04 HOME Grant                                 | 30,411                                      | 0   | 0  | 0  |                         |                          | 30,411                                  |
| 126   | HOME 2007                                     | (452)                                       | 0   | 0  | 0  |                         |                          | (452)                                   |
| 131   | CalTrans 6th St Bridge Rehab                  | (21,846)                                    | 171,900                                     | 186,300                                      | (14,400)                                   | 14,400                  |                          | (21,846)                                |
| 165   | CDBG Misc Revenue (Sec I)                     | 59,669                                      | 100   | 0  | 100  |                         |                          | 59,769                                  |
| 170   | CDBG Program Income (Sec III)                 | 110,313                                     | 5,000                                       | 30,500                                       | (25,500)                                   |                         |                          | 84,813                                  |
| 177   | Community Hall Remodel Project                | (11,063)                                    | 0   | 0  | 0  |                         |                          | (11,063)                                |
| 196   | old CDBG HOME & well                          | 3,840                                       | 0   | 0  | 0  |                         |                          | 3,840                                   |
| 200   | NBE CFD (Community Facilities District)       | 14,355                                      | 18,035                                      | 14,200                                       | 3,835                                      |                         |                          | 18,190                                  |
|   | <b>Total Project and Program Funds</b>        | <b>201,606</b>                              | <b>195,035</b>                              | <b>231,000</b>                               | <b>(35,965)</b>                            | <b>14,400</b>           | <b>0</b>                 | <b>180,041</b>                          |
| <b>ENTERPRISE OPERATING FUNDS</b>           |   |   |   |  |  |                         |                          |   |
| 030   | Sewer Operating Fund                          | (26,536)                                    | 230,770                                     | 244,870                                      | (14,100)                                   |                         |                          | (40,636)                                |
| 040   | Water Operating Fund                          | 13,066                                      | 353,050                                     | 195,678                                      | 157,372                                    |                         | 120,000                  | 50,438                                  |
| 050   | Electric Operating Fund                       | 1,034,872                                   | 2,503,800                                   | 1,940,553                                    | 563,247                                    |                         | 262,877                  | 1,335,241                               |
| 060   | Solid Waste Operating Fund                    | 36,536                                      | 147,878                                     | 135,837                                      | 12,041                                     |                         | 8,000                    | 40,577                                  |
|   | <b>Total Enterprise Operating Funds</b>       | <b>1,057,938</b>                            | <b>3,235,498</b>                            | <b>2,516,939</b>                             | <b>718,559</b>                             | <b>0</b>                | <b>390,877</b>           | <b>1,385,620</b>                        |
| <b>ENTERPRISE CAPITAL AND RESERVE FUNDS</b> |   |   |   |  |  |                         |                          |   |
| 105   | Sewer Improvement Fund                        | (79,319)                                    | 61,950                                      | 56,373                                       | 5,577                                      |                         | 4,000                    | (77,742)                                |
| 106   | Sewer Bond Reserve                            | 48,124                                      | 0   | 0  |  | 4,000                   |                          | 52,124                                  |
| 107   | WWTP Project Phase I                          | 0   | 200,000                                     | 200,000                                      |  | 0                       |                          | 0                                       |
| 108   | WWTP Project Phase II                         | 0   | 380,000                                     | 380,000                                      |  | 0                       |                          | 0                                       |
| 110   | Water Improvement Fund                        | 23,790                                      | 103,017                                     | 214,573                                      | (111,556)                                  | 120,000                 |                          | 32,234                                  |
| 112   | Water Bond Reserve                            | 146,466                                     | 150   | 0  | 150  | 0                       |                          | 146,616                                 |
| 051   | Public Benefits (Electric Efficiency Program) | 72,764                                      | 57,000                                      | 64,366                                       | (7,366)                                    |                         |                          | 65,398                                  |
| 052   | GOR - Funds Held in Reserve at NCPA           | 588,238                                     | 1,500                                       | 0  | 1,500                                      |                         |                          | 589,738                                 |
| 053   | CAISO - Funds Held in Reserve at Cal ISO      | 62,811                                      | 150   | 0  | 150  |                         |                          | 62,961                                  |
| 100   | Electric Improvement Fund                     | 169,985                                     | 100   | 0  | 100  | 56,325                  |                          | 226,410                                 |
|   | <b>Total Improvement Funds</b>                | <b>1,032,859</b>                            | <b>803,867</b>                              | <b>915,312</b>                               | <b>(111,445)</b>                           | <b>180,325</b>          | <b>4,000</b>             | <b>1,097,739</b>                        |
| <b>GRAND TOTAL ALL FUNDS</b>                |   |   |   |  |  |                         |                          |   |
|   |   | <b>3,118,516</b>                            | <b>4,826,327</b>                            | <b>4,337,966</b>                             | <b>488,361</b>                             | <b>409,277</b>          | <b>409,277</b>           | <b>3,515,437</b>                        |

| <b>Fund</b><br><i>Account</i><br>or Object # | Description                                       | Actual<br>10-11 | Projected<br>11-12 | Budget<br>12-13 |
|--|---|-----------------|--------------------|-----------------|
| <b>010</b>                                   | <b>GENERAL OPERATING FUND -- Revenue</b>          |                 |                    |                 |
| 3110-1000                                    | Current Secured Property Taxes                    | 121,196         | 120,000            | 120,000         |
| 3110-1500                                    | Current Supplemental Secured Taxes                | 999             | 1,000              | 1,000           |
| 3110-2000                                    | Current Unsecured Property Taxes                  | 5,675           | 5,800              | 5,800           |
| 3110-4000                                    | Prior Secured & Unsecured                         | 294             | 180                | 180             |
| 3110-5000                                    | Other Property Taxes                              | 249             | 200                | 200             |
| 3120-4000                                    | Real Property Transfer Taxes                      | 5,688           | 4,500              | 4,500           |
| 3160-6000                                    | State Homeowners Property Tax Relief              | 2,014           | 2,014              | 2,000           |
| 3160-8000                                    | In Lieu Taxes - Butte Co. Housing                 | 913             | 825                | 825             |
| 3110-7000                                    | Administration deducted from taxes                | (5,688)         | (4,500)            | (4,500)         |
| 3120-1000                                    | Franchises  | 14,784          | 12,000             | 12,000          |
| 3120-2000                                    | Sales & Use Tax                                   | 18,660          | 20,000             | 22,000          |
| 3120-2500                                    | Sales Tax (Public Safety Use)                     | 1,617           | 1,500              | 1,500           |
| 3120-2550                                    | State COPS Grant (Police Use Only)                | 100,000         | 100,000            | 100,000         |
| 3120-3000                                    | Business Licenses                                 | 6,971           | 7,100              | 7,100           |
| 3130-2000                                    | Animal Licenses                                   | 1,597           | 1,300              | 1,300           |
| 3140-2000                                    | Fines   | 174             | 150                | 150             |
| 3150-1000                                    | Interest Earned (bank interest)                   | 431             | 500                | 500             |
| 3160-3000                                    | VLF In-Lieu Tax                                   | 180,786         | 168,144            | 168,000         |
| 3160-5015                                    | Code Enforcement Fines and AVA Reimbursement      | 3,079           | 2,000              | 2,000           |
| 3160-5095                                    | Insurance Reimbursement (SCORE Dividend)          | -               | 13,000             | 13,000          |
| 3160-8060                                    | Recycling Grant                                   | 5,000           | 5,000              | 5,000           |
| 3170-1010                                    | Sales of Maps & Publications                      | -               | -                  | -               |
| 3170-1040                                    | Other Filing & Certification Fees (Pass-thru)     | 2,721           | 1,000              | 1,000           |
| 3170-5200                                    | Previously Written-Off Revenue                    | 121             | 120                | 120             |
| 3170-7500                                    | 8% Admin Fee on Pass-thru Billings                | -               | 250                | 250             |
| 3180-1020                                    | Sale of City Personal Property                    | -               | -                  | -               |
| 3180-1021                                    | Sale of City Real Property                        | 74,280          | -                  | -               |
| 3180-2100                                    | Electric Meter Charges                            | 26,092          | 25,169             | 25,520          |
| 3180-4020                                    | Refunds   | 26              | -                  | -               |
| 3180-4030                                    | Miscellaneous Revenue                             | 3,553           | 5,959              | 3,500           |
| 3180-4031                                    | Biggs Community Hall Revenue from Rent            | 3,300           | 3,746              | 4,800           |
| 3180-4035                                    | Miscellaneous Reimbursement                       | 1,811           | 8,795              | -               |
| <b>010</b>                                   | <b>Total General Fund Revenues -- Stand Alone</b> | <b>576,343</b>  | <b>505,752</b>     | <b>497,745</b>  |
| 4000   | Transfer In                                       | 361,957         | 152,967            | 150,228         |
| 4000   | Total Transfers In                                | 361,957         | 152,967            | 150,228         |
| <b>010</b>                                   | <b>Total General Fund Revenues Post-Transfer</b>  | <b>938,300</b>  | <b>658,719</b>     | <b>647,973</b>  |
| 4000   | Transfer in to 214 from 50                        | -               | 335,665            | -               |

| <b>Fund</b><br><i>Account</i><br>or Object # | Description  | Actual<br>10-11                         | Projected<br>11-12 | Budget<br>12-13 |
|--|--|---|--------------------|-----------------|
| 010  | <b>GENERAL OPERATING FUND -- Expenses</b>            |   |                    |                 |
|  | <b>City Council (4110):</b>                          | (starting 12-13, showing 40% of actual) |                    |                 |
| 1050   | Salaries   | 18,300                                  | 18,000             | 7,200           |
| 1100-1160                                    | Payroll Taxes and WC Insur                           | 1,400                                   | 1,400              | 640             |
| 1200   | Supplies   | 120                                     | 180                | 200             |
| 1210   | Miscellaneous  | 246                                     | 200                | 200             |
| 1240   | Nat Gas  | 76                                      | 40                 | 50              |
| 1355   | Conferences/Meetings & Travel                        | 997                                     | 1,100              | 1,200           |
| 010-4110                                     | <b>Total City Council</b>                            | <b>21,139</b>                           | <b>20,920</b>      | <b>9,490</b>    |
| 4110-1199                                    | <b>General Allocated Costs (to Enterprise Funds)</b> | <b>12,683</b>                           | <b>12,552</b>      |                 |
| 010-4110                                     | <b>General Remaining in General Fund</b>             | <b>8,456</b>                            | <b>8,368</b>       | <b>9,490</b>    |
|  | <b>Administration/City Clerk/Finance (4120):</b>     | (starting 12-13, showing 40% of actual) |                    |                 |
| 1010   | Salaries-Admin.                                      | 45,912                                  | 45,911             | 29,198          |
| 1100-1160                                    | Employee Benefits/Insurance                          | 18,752                                  | 14,929             | 12,758          |
| 1200   | Supplies   | 5,555                                   | 5,500              | 5,500           |
| 1202   | Admin Filing Fees                                    | 62                                      | 60                 | 60              |
| 1210   | Miscellaneous  | 961                                     | 2,600              | 1,000           |
| 1215   | Memberships/Dues                                     | 812                                     | 725                | 725             |
| 1220   | Telephone  | 323                                     | 315                | 325             |
| 1225   | Alarm System   | 564                                     | 366                | 350             |
| 1230   | Office Equipment Repairs/Service Fees                | 704                                     | 265                | 400             |
| 1238   | Computer Repairs/Service Fees                        | 373                                     | 160                | 250             |
| 1240   | Nat Gas  | 8                                       | 8                  | 8               |
| 1250   | Electricity  | 2,981                                   | 2,500              | 1,500           |
| 1254   | Public Outreach -- website maintenance               | 965                                     | 839                | 1,000           |
| 1280   | Equipment Rent/Lease (Copier, Postage machine)       | 960                                     | 774                | 1,000           |
| 1345   | Publishing & Notices                                 | -                                       | -                  | -               |
| 1350   | Training   | -                                       | 400                | 400             |
| 1355   | Conferences/Meetings & Travel                        | 1,747                                   | 1,633              | 1,900           |
| 1411   | Professional Services -- Finance                     | 2,251                                   | 1,663              | 1,800           |
| 1500   | Bad Debt   | 637                                     | 300                | 300             |
| 9000   | Capital Outlay (Computer and Tel Upgrade)            | -                                       | 4,000              | 4,200           |
| 010-4120                                     | <b>Total Administration/City Clerk</b>               | <b>83,625</b>                           | <b>83,151</b>      | <b>62,674</b>   |
| 412210-1199                                  | <b>General Allocated Costs (to Depts)</b>            | <b>50,175</b>                           | <b>49,891</b>      | -               |
| 010-4120                                     | <b>General Remaining in General Fund</b>             | <b>33,450</b>                           | <b>33,260</b>      | <b>62,674</b>   |
|  | <b>City Attorney (4140):</b>                         |   |                    |                 |
| 1040   | Salaries   | 12,263                                  | 7,452              | 9,600           |
| 010-4140                                     | <b>Total City Attorney Charged to General Fund</b>   | <b>12,263</b>                           | <b>7,452</b>       | <b>9,600</b>    |

| <b>Fund</b><br><i>Account</i><br>or Object #     | Description                               | Actual<br>10-11 | Projected<br>11-12 | Budget<br>12-13 |
|--|---|-----------------|--------------------|-----------------|
| <b>Government Bldgs &amp; Properties (4150):</b> |   |                 |                    |                 |
| 1010   | Salaries-Admin.                           | -               | -                  | -               |
| 1020   | Salaries-Maintenance                      | 2,102           | 2,082              | 4,749           |
| 1100-1160  | Employee Benefits/Insurance               | 1,069           | 1,162              | 3,124           |
| 1200   | Supplies                                  | 1,362           | 1,611              | 1,800           |
| 1203   | SBFCA - Levee Repair Assessment           | 1,580           | 1,580              | 1,580           |
| 1210   | Miscellaneous                             | 5,100           | 1,775              | 2,000           |
| 1220   | Telephone                                 | -               | -                  | 100             |
| 1237   | Repairs & Maintenance.                    | 4,691           | 3,513              | 3,600           |
| 1240   | Nat Gas                                   | 883             | 700                | 750             |
| 1250   | Electricity                               | 2,596           | 2,400              | 1,500           |
| 1330   | Deposits refunds for BCHall               | 3,169           | 370                | 400             |
| 4155   | BCH Supplies                              |                 | 2,201              | 2,200           |
| 4155   | BCH Nat Gas                               | -               | 37                 | 40              |
| 1425   | Janitorial Service                        | -               | 2,049              | 2,100           |
| 9000   | Capital Outlay                            | -               | 7,000              | 4,000           |
| 010-4150   | <b>Total General Government Buildings</b> | <b>22,556</b>   | <b>26,480</b>      | <b>27,943</b>   |

|                         |  |               |               |               |
|-------------------------|--|---------------|---------------|---------------|
| <b>Planning (4160):</b> |  |               |               |               |
| 1010                    | Salaries-Admin.                                  | 14,876        | 13,935        | 2,662         |
| 1040                    | Salaries -- Legal                                | 4,712         | 4,771         | -             |
| 1050                    | Salaries -- Planning Comissioners                | -             | -             | -             |
| 1081                    | Contract Engineering Services                    | 1,670         | 1,345         | -             |
| 1100-1160               | Employee Benefits/Insurance                      | 9,043         | 7,985         | 1,322         |
| 1200                    | Supplies: Planning + Code Enforcement            | 57            | 32            | 780           |
| 1202                    | Planning Filing Fees                             | 49            | -             | 50            |
| 1210                    | Miscellaneous                                    | 480           | 480           | 500           |
| 1215                    | Memberships                                      | -             | -             | -             |
| 1220                    | Telephone  | 117           | 192           | 400           |
| 1225                    | Alarm System                                     | -             | -             | -             |
| 1238                    | Computer Repair                                  | 60            | -             | 400           |
| 1240                    | Natural Gas                                      | -             | -             | -             |
| 1345                    | Publishing & Notices                             | 388           | 200           | 400           |
| 1355                    | Conferences/Meetings & Travel                    | 3             | -             | -             |
| 1411                    | Professional Services - PMC                      | 30,953        | 32,900        | 25,500        |
| 1413                    | PMC - Code Enf                                   | 11,480        | 2,986         | 31,500        |
| 1431                    | Billable Cost from County (LAFCO)                | 9,866         | 9,866         | 9,866         |
| 1435                    | Code Enforcement Cost Offset - AVA Reimbursement | 536           | 247           | 200           |
| 1439                    | Municipal Services Review                        | -             | -             | -             |
| 1442                    | Grant Applications                               | -             | -             | 4,500         |
| 1472                    | Special Project:                                 | -             | -             | 5,000         |
| 010-4160                | <b>Total Planning</b>                            | <b>84,290</b> | <b>74,939</b> | <b>83,080</b> |

| <b>Fund</b><br><i>Account</i><br>or Object #          | Description                                   | Actual<br>10-11                         | Projected<br>11-12 | Budget<br>12-13 |
|---|---|---|--------------------|-----------------|
| <b>Benefits &amp; General Expenses (4210 ~ 4290):</b> |   | (starting 12-13, showing 40% of actual) |                    |                 |
| 4210-1105   | PERS - Retired Employees Only                 | 64,000                                  | 66,000             | 1,000           |
| 4260-1158   | Elections Cost                                | 655                                     | 500                | 500             |
| 4270-1215   | Memberships/Dues (3CORE, LCC)                 | 932                                     | 1,830              | 2,300           |
| 4280-1130   | Unemployment Costs                            | -                                       | 2,460              | 800             |
| 4280-1150   | Property Insurance (SCORE)                    | 2,488                                   | 3,570              | 3,570           |
| 4280-1156   | Liability Insurance (SCORE)                   | 13,948                                  | 14,943             | 10,926          |
| 4280-11XX   | Employee Assistance Program (SCORE)           | 243                                     | 243                | 243             |
| 4290-1210   | Employee Safety Recognition                   | 1,000                                   | 2,000              | 800             |
| 4290-1230   | Database Charges (MOM)                        | 2,065                                   | 1,858              | 2,000           |
| 4290-1345   | Notice & use permit publishing/ Miscellaneous | 1,525                                   | 378                | 600             |
| 4290-1351   | Employment ( Physicals, Background,etc.)      | 95                                      | 85                 | 100             |
| 4290-1405   | Audit Services                                | 19,160                                  | 9,000              | 3,600           |
| <b>Total Benefits and General Expenses</b>            |   | <b>106,111</b>                          | <b>102,867</b>     | <b>26,439</b>   |
| <b>42xx-1199</b>                                      | <b>General Allocated Costs (to Depts)</b>     | <b>106,111</b>                          | <b>61,720</b>      |                 |
| 010-42xx  | <b>General Remaining in General Fund</b>      | <b>-</b>                                | <b>41,147</b>      | <b>26,439</b>   |

**Police (4310):**

|          |   |                |                |                |
|----------|---|----------------|----------------|----------------|
| 1220     | Telephone                                   | -              | -              | -              |
| 1400     | Professional Services -- GBPD contract      | 394,993        | 429,636        | 442,536        |
| 1401     | Booking Fees                                | -              | -              | -              |
|          | SRO   |                | -              | -              |
| 1402     | K9  | 3,750          | 6,000          | -              |
| 010-4310 | <b>Total Police</b>                         | <b>398,743</b> | <b>435,636</b> | <b>442,536</b> |
| 010-4310 | <b>Total Police Charged to General Fund</b> | <b>157,997</b> | <b>174,254</b> | <b>177,014</b> |
| 4310     | Allocated Costs to Fund 050                 | 236,996        | 261,382        | 265,522        |

**Fire (4320):**

|          |  |                |                |                |
|----------|--|----------------|----------------|----------------|
| 1020     | Salaries-Admin Staff, Public Works               | -              | -              | -              |
| 1200     | Supplies (incl air sampling, hose)               | -              | 1,600          | 3,100          |
| 1210     | Miscellaneous/Volunteer FF Equipment             | 1,399          | 3,499          | 3,500          |
| 1239     | Equipment Repair & Maintenance                   | 1,781          | 1,365          | 1,500          |
| 1236     | Communications                                   | 516            | 690            | 300            |
| 1250     | Electricity                                      | 6,741          | 6,400          | 3,000          |
| 1430     | Professional Services -- 40% of CalFire contract | 133,280        | 146,000        | 152,000        |
| 1432     | JPA Hazardous Materials response                 | 120            | 120            | 300            |
| 9001     | Debt Service (on fire engine -- to July 2009)    | -              | -              | -              |
| 9005     | Contribution to Engine Replacement               | -              | -              | -              |
| 010-4320 | <b>Total Fire</b>                                | <b>143,837</b> | <b>159,674</b> | <b>163,700</b> |
| 010-4320 | <b>Total Fire Charged to General Fund</b>        | <b>53,312</b>  | <b>63,870</b>  | <b>65,480</b>  |
| 4320     | Allocated Costs to Fund 050                      | 79,968         | 95,804         | 98,220         |

**Animal Control (4340):**

|          |   |               |               |               |
|----------|---|---------------|---------------|---------------|
| 1423     | Animal Control Services Contract                    | 26,023        | 26,023        | 27,000        |
| 010-4310 | <b>Total Animal Control</b>                         | <b>26,023</b> | <b>26,023</b> | <b>27,000</b> |
| 010-4340 | <b>Total Animal Control Charged to General Fund</b> | <b>10,409</b> | <b>10,409</b> | <b>10,800</b> |
| 4340     | Allocated Costs to Fund 050                         | 15,614        | 15,614        | 16,200        |

| <b>Fund</b>        |                    |               |                  |               |
|--------------------|--------------------|---------------|------------------|---------------|
| <i>Account</i>     | <i>Description</i> | <i>Actual</i> | <i>Projected</i> | <i>Budget</i> |
| <i>or Object #</i> |                    | <i>10-11</i>  | <i>11-12</i>     | <i>12-13</i>  |

**Shop & Corporate Yard (4360):**

|           |   |               |               |               |
|-----------|---|---------------|---------------|---------------|
| 1020      | Salaries-Maintenance  | -             | -             | -             |
| 1100-1160 | Employee Benefits and Taxes                                 | -             | -             | -             |
| 1200      | Supplies  | 3,373         | 3,000         | 3,800         |
| 1210      | Misc supplies - expenses related to Beverage Recyling Grant | 195           | 5,000         | 5,000         |
| 1220      | Telephone   | 317           | 229           | 300           |
| 1225      | Alarm System  | 120           | 120           | 120           |
| 1235      | Vehicle Repairs & Maintenance                               | 2,356         | 1,394         | 4,000         |
| 1239      | Equipment Repair  | 2,839         | 1,809         | 3,000         |
| 1240      | Natural Gas   | 167           | 240           | 240           |
| 1250      | Electricity   | 3,117         | 4,100         | 2,400         |
| 1260      | Uniforms/Safety Items                                       | 2,765         | 3,159         | 3,200         |
| 1270      | Tools   | 1,328         | 1,500         | 1,500         |
| 1280      | Equipment Rentals   | 316           | 900           | 900           |
| 1282      | Pager Rental/Cellular Phone                                 | 264           | 314           | 350           |
| 1350      | Schools/Training  | -             | 200           | 200           |
| 1351      | Licenses & Physicals  | -             | 213           | 300           |
| 1355      | Conferences/Meetings and Travel                             | -             | 66            | 150           |
| 1410      | Shop & Corp Yard Waste Contract                             | 2,657         | 4,273         | 1,300         |
| 1470      | Contract Work   | -             | 1,737         | -             |
| 9000      | Capital Outlay  | -             | -             | -             |
| 9001      | Debt Service  | 17,700        | 17,700        | 17,700        |
| 010-4360  | <b>Total Shop &amp; Corporate Yard</b>                      | <b>37,514</b> | <b>45,954</b> | <b>44,460</b> |
| 42xx-1199 | <b>General Allocated Costs (to Depts)</b>                   | <b>37,514</b> | <b>27,572</b> | <b>17,700</b> |
| 010-42xx  | <b>General Remaining in General Fund</b>                    | <b>-</b>      | <b>18,382</b> | <b>26,760</b> |

**Engineering (4370):**

|          |                               |               |               |               |
|----------|-------------------------------|---------------|---------------|---------------|
| 1081     | Contract Engineering Services | 13,058        | 13,259        | 15,000        |
| 010-4370 | <b>Total Engineering</b>      | <b>13,058</b> | <b>13,259</b> | <b>15,000</b> |

**Street Maintenance (4412):**

|           |  |               |               |               |
|-----------|--|---------------|---------------|---------------|
| 1020      | Salaries-Street Maintenance                    | 19,638        | 17,835        |               |
| 1081      | Contract Engineering Services                  | -             | -             | 1,500         |
| 1100-1160 | Employee Benefits/Insurance                    | 9,837         | 10,687        |               |
| 1200      | Supplies                                       | 8,776         | 8,000         | 7,500         |
| 1232      | Storm Drain Pump Repairs                       | -             | 2,400         | 400           |
| 1235      | Vehicle Repair & Maintenance - Sweeper, Jetter | 355           | 4,100         | 3,000         |
| 1270      | Small tools                                    | 479           | 667           | 400           |
| 1290      | Traffic Signs                                  | 1,460         | 2,000         | 2,000         |
| 1455      | Street Striping Materials                      | 334           | 380           | 400           |
| 1470      | Contract Maintenance - Tree                    | 1,100         | 900           | 900           |
| 9000      | Capital Outlay                                 | -             | -             | -             |
| 010-4412  | <b>Total General Street Maintenance</b>        | <b>41,979</b> | <b>46,969</b> | <b>16,100</b> |



| <b>Fund</b><br><i>Account</i><br>or Object # | Description | Actual<br>10-11 | Projected<br>11-12 | Budget<br>12-13 |
|--|-------------|-----------------|--------------------|-----------------|
|--|-------------|-----------------|--------------------|-----------------|

**Parks (4610):**

|           |                               |               |               |               |
|-----------|-------------------------------|---------------|---------------|---------------|
| 1010      | Salaries -- Admin             |               | -             | -             |
| 1020      | Salaries-Maintenance          | 32,730        | 29,727        | 33,244        |
| 1100-1160 | Employee Benefits/Insurance   | 16,282        | 17,382        | 21,868        |
| 1200      | Supplies                      | 7,131         | 8,500         | 7,500         |
| 1210      | Miscellaneous                 | 4,765         | -             | 300           |
| 1237      | Bldg, R & M                   | 1,321         | 320           | 800           |
| 1250      | Electricity                   | 755           | 650           | 450           |
| 1280      | Equipment Rental              | 157           | -             | 500           |
| 1470      | Park Contract & Waste Hauling | 250           | -             | 600           |
| 9000      | Capital Outlay                | -             | -             | -             |
| 010-4610  | <b>Total Parks</b>            | <b>63,391</b> | <b>56,579</b> | <b>65,262</b> |

**Holiday Event Support (4611):**

|          |  |           |            |              |
|----------|--|-----------|------------|--------------|
| 1200     | Supplies for Christmas                         | 69        | 433        | 500          |
| 1200     | Supplies for Hometown                          | -         | 400        | 500          |
| 010-4611 | <b>Total Christmas/Winter Holiday Festival</b> | <b>69</b> | <b>833</b> | <b>1,000</b> |

**Total General Fund Operating Expenses**

|      |                                 |                |                |                |
|------|---------------------------------|----------------|----------------|----------------|
|      |                                 | <b>601,602</b> | <b>576,201</b> | <b>596,642</b> |
| 3000 | Transfer Out                    | 300,350        | -              | -              |
| 3000 | Transfer out to Street Fund 016 | -              | 50,000         | -              |
| 3000 | Transfer Out                    | -              | -              | -              |
|      | <b>Total Transfers Out</b>      | <b>300,350</b> | <b>50,000</b>  | <b>-</b>       |

**SPECIAL RESERVE FUNDS 011 - 145**

|            |   | Actual<br>10-11 | Projected<br>11-12 | Budget<br>12-13 |
|------------|---|-----------------|--------------------|-----------------|
| <b>011</b> | <b>Building &amp; Equipment Reserves -- Revenue</b>     |                 |                    |                 |
| 3150-1000  | Interest Earnings                                       | 0               | 0                  | 550             |
| 3180-4030  | Miscellaneous Revenue                                   |                 |                    |                 |
|            | <b>Total Building &amp; Equipment Reserves</b>          | -               | -                  | 550             |
| 3000       | Transfers In from EF Fund 50                            | 23,127          | 22,245             | 28,162          |
| 3000       | Transfers In from Fund 015 (combined funds to close 15) | 38,743          | -                  | -               |

|            |   |        |        |   |
|------------|---|--------|--------|---|
| <b>011</b> | <b>Building &amp; Equipment -- Expenses</b> |        |        |   |
| 1270       | Supplies - special                          | -      | -      | 0 |
| 1237       | Govt Bldgs R&M                              | -      | -      | - |
| 4360-9000  | Capital Outlay - Streets                    | 15,702 | 35,972 | - |
| 4360-9000  | Capital Outlay -- other projects            | 316    | -      | - |
|            | <b>Total Bldg &amp; Equip</b>               | 16,018 | 35,972 | - |
| 4000       | Transfer Out to Project Fund 177            |        | -      | - |
| 4000       | Transfer Out to Fund 017                    | -      |        | 0 |

|            |  |       |       |        |
|------------|--|-------|-------|--------|
| <b>012</b> | <b>Fire Engine Replacement Reserve -- Revenue</b>          |       |       |        |
| 3150-1000  | Interest Earnings  | -     | -     | -      |
| 3150 2020  | Rents & Concessions on use of fire truck by other agencies | -     | -     | -      |
|            | <b>Total Fire Engine Replacement Reserve</b>               | -     | -     | -      |
|            | Transfer In from EF  | 5,782 | 8,898 | 11,265 |

|            |  |   |   |   |
|------------|--|---|---|---|
| <b>012</b> | <b>Fire Engine Replacement -- Expenses</b> |   |   |   |
| 9000       | Capital Outlay                             | - |   |   |
| <b>012</b> | <b>Total Fire Engine Replacement</b>       | - | - | - |

|            |   |   |   |   |
|------------|---|---|---|---|
| <b>013</b> | <b>Bridge Replacement -- Revenue</b>                  | <b>trans to project, close when project is funded</b> |   |   |
| 3150-1000  | Interest Earnings                                     | -   | - | - |
| 3180-3000  | Development Fees                                      | -   | - | - |
| 3180 4030  | Misc Revenue  | -   | - | - |
|            | <b>Total Bridge Replacement</b>                       | -   | - | - |
|            | Transfer In from 010 for future city match on project | -   | - | - |

|            |                                       |   |        |        |
|------------|---------------------------------------|---|--------|--------|
| <b>013</b> | <b>Bridge Replacement -- Expenses</b> |   |        |        |
| 1081       | Contract Engineering                  | - | -      |        |
| 9000       | Capital Outlay                        | - | -      | -      |
|            | <b>Total Bridge Replacement</b>       |   |        | -      |
| 3000       | Transfer Out to Project Fund 131      |   | 33,000 | 14,400 |

|            |  |    |   |   |
|------------|--|----|---|---|
| <b>014</b> | <b>Regional Detention Basin -- Revenue</b> |    |   |   |
| 3150-1000  | Interest Earnings                          | 53 | 0 | 0 |
| 3180-3000  | Development Fees                           | -  | - | - |
|            | <b>Total Regional Detention Basin</b>      | 53 | - | - |

|            |   |   |   |   |
|------------|---|---|---|---|
| <b>014</b> | <b>Regional Detention Basin -- Expenses</b> |   |   |   |
| 9000       | Capital Outlay                              | - | - |   |
|            | <b>Total Regional Detention Basin</b>       | - | - | - |

|            |  |                 |        |        |
|------------|--|-----------------|--------|--------|
| <b>016</b> | <b>Street Maintenance Project Reserve - Revenues</b> | <b>new FY11</b> |        |        |
| 3150-1000  | Interest Earnings                                    | -               | -      | -      |
|            | <b>Total</b>   | -               | -      | -      |
| 3000       | Transfers In from Fund 010                           |                 | 50,000 |        |
| 3000       | Transfers In from Fund 060                           | -               | 8,000  | 8,000  |
| 3000       | Transfers In from 050                                | 52,000          | 13,347 | 16,897 |

|            |  |   |   |   |
|------------|--|---|---|---|
| <b>016</b> | <b>Street Maintenance Project Reserve - Expenses</b> |   |   |   |
| 9000       | Capital Outlay                                       | - | - | - |
|            | <b>Total</b>   | - | - | - |

|            |  |                 |   |   |
|------------|--|-----------------|---|---|
| <b>017</b> | <b>Public Works Facility Loan Reserve - Revenues</b> | <b>new FY11</b> |   |   |
| 3150-1000  | Interest Earnings                                    | 14              | - |   |
|            | <b>Total</b>   | 14              | - | - |
| 3000       | Transfers In from Fund 011                           | 17,500          |   | - |
| 3000       | Transfers In from 050                                | -               | - | - |

|            |  |   |   |   |
|------------|--|---|---|---|
| <b>017</b> | <b>Public Works Facility Loan Reserve - Expenses</b> |   |   |   |
| 9000       | Capital Outlay                                       | - | - | - |
|            | <b>Total</b>   | - | - | - |

|            |  |           |          |          |
|------------|--|-----------|----------|----------|
| <b>145</b> | <b>1939 Fire Truck Restoration -- Revenues</b> |           |          |          |
| 3150-1000  | Interest Earnings                              | 11        | -        | 0        |
| <b>145</b> | <b>Total '039 Fire Truck Restoration</b>       | <b>11</b> | <b>-</b> | <b>-</b> |

|            |  |          |            |            |
|------------|--|----------|------------|------------|
| <b>145</b> | <b>1939 Fire Truck Restoration -- Expenses</b> |          |            |            |
| 1239       | Repairs and Maintenance                        |          | 600        | 300        |
| 9000       | Capital Outlay                                 | -        | -          | -          |
| <b>145</b> | <b>Total '039 Fire Truck Restoration</b>       | <b>-</b> | <b>600</b> | <b>300</b> |

|  |  |               |               |               |
|--|--|---------------|---------------|---------------|
| <b>Total Reserve and Fiduciary Funds -- Revenue</b>  |  | <b>56,321</b> | <b>43,591</b> | <b>53,610</b> |
| <b>Total Reserve and Fiduciary Funds -- Expenses</b> |  | <b>16,018</b> | <b>69,572</b> | <b>14,700</b> |

# Street Funds

| <b>Fund</b><br><i>Account</i><br>or Object # | Description   | Actual<br>10-11 | Projected<br>11-12 | Budget<br>12-13 |
|--|---|-----------------|--------------------|-----------------|
| <b>22</b>                                    | <b>Combined Gas Tax (HUTA 20-26) Revenue</b>            |                 |                    |                 |
| 3150-1000                                    | Interest Earnings                                       | 8               | 10                 | 10              |
| 3160-4003                                    | Gas Tax 2103 (Street Maint.)                            | 17,127          | 17,059             | 17,059          |
| 3160-4005                                    | Gas Tax 2105 (Street Maint.) <b>026</b>                 | 9,281           | 8,075              | 8,075           |
| 3160-4006                                    | Gas Tax 2106 (Street Maint.) <b>020</b>                 | 11,996          | 8,834              | 8,834           |
| 3160-4007                                    | Gas Tax 2107 (Engineering.) <b>022</b>                  | 12,395          | 9,259              | 9,259           |
| 3160-4008                                    | Gas Tax 2107.5 (Engineering) <b>024</b>                 | 1,000           | 1,000              | 1,000           |
|  | <b>Total Combined Gas Tax Revenue</b>                   | <b>51,807</b>   | <b>44,237</b>      | <b>44,237</b>   |
| 3000   | Transfer In   | -               | -                  | -               |
| <b>22</b>                                    | <b>Total Combined Gas Tax Revenue</b>                   | <b>51,807</b>   | <b>44,237</b>      | <b>44,237</b>   |
| <b>022</b>                                   | <b>Combined Gas Tax (HUTA 20-26) Expenses</b>           |                 |                    |                 |
| 1020   | Salaries-Maintenance                                    | 10,910          | 9,909              | 11,873          |
| 1021   | Salaries-OT   | 379             | 820                | 500             |
| 1040   | Professional Services -- Legal                          | -               | -                  | -               |
| 1081   | Contract Engineering Services                           | -               | 1,205              | 1,000           |
| 1100-1160                                    | Employee Benefits/Insurance                             | 5,372           | 5,372              | 5,400           |
| 1200   | Supplies  | -               | -                  | -               |
| 1411   | Professional Services -- Accounting                     | 533             | 166                | 250             |
| 1475   | Street Maint Construction                               | 2,527           | -                  | -               |
| 4000   | Transfer Out  | -               | -                  | -               |
| <b>22</b>                                    | <b>Total Combined Gas Tax</b>                           | <b>19,721</b>   | <b>17,472</b>      | <b>19,023</b>   |
| <b>080</b>                                   | <b>LTF / SB-325 Revenue (Street Maint) -- Revenue</b>   |                 |                    |                 |
| 3150-1000                                    | Interest Earnings                                       | 70              | 50                 | 40              |
| 3160-4100                                    | TDA / LTF Street Maintenance                            | 57,584          | 44,483             | 46,989          |
|  | <b>Total TDA / LTF Street Maintenance</b>               | <b>57,654</b>   | <b>44,533</b>      | <b>41,245</b>   |
| <b>080/4412</b>                              | <b>LTF / SB-325 Expenses (Street Maint) -- Expenses</b> |                 |                    |                 |
| 1020   | Salaries-Maintenance                                    | 26,184          | 23,781             | 23,746          |
| 1021   | OT  | 910             | 1,969              | -               |
| 1040   | Professional Services -- Legal                          | -               | -                  | -               |
| 1081   | Contract Engineering Services                           | -               | -                  | -               |
| 1100-1160                                    | Employee Benefits/Insurance                             | 13,058          | 13,600             | 15,620          |
| 1200   | Supplies  | -               | -                  | -               |
| 1411   | Professional Services -- Planning & Finance             | -               | -                  | -               |
| 1455   | Street Striping   | -               | -                  | -               |
| 1470   | Contract Work   | -               | -                  | -               |
| 9000   | Capital Outlay -- Paving                                | -               | -                  | -               |
| <b>080-4412</b>                              | <b>Total TDA LTF - Street Maint.</b>                    | <b>40,152</b>   | <b>39,350</b>      | <b>39,366</b>   |

| <b>Fund</b><br><i>Account</i><br>or Object # | Description | Actual<br>10-11 | Projected<br>11-12 | Budget<br>12-13 |
|--|-------------|-----------------|--------------------|-----------------|
|--|-------------|-----------------|--------------------|-----------------|

**090 TDA STA / SB 620 (Transit) -- Revenue**

|  |                   |              |              |              |
|--|-------------------|--------------|--------------|--------------|
| 3150-1000                              | Interest Earnings | -            | -            | -            |
| 3160-4200                              | TDA / STA Transit | 5,932        | 7,697        | 8120         |
| 3000                                   | Transfer In       | -            | -            | -            |
| <b>Total TDA / STA Transit Revenue</b> |                   | <b>5,932</b> | <b>7,697</b> | <b>8,120</b> |

**090 TDA STA / SB 620 (Transit) -- Expense**

|                 |                                  |              |              |              |
|-----------------|----------------------------------|--------------|--------------|--------------|
| 4170 1210       | Transit System Miscellaneous     | -            | -            | -            |
| 4170-1456       | InterCounty Transit Cost         | 5,932        | 7,697        | 8120         |
| 4000            | Transfer Out (to 44 for project) | -            | -            | -            |
| <b>090-4170</b> | <b>Total TDA / STA - Transit</b> | <b>5,932</b> | <b>7,697</b> | <b>8,120</b> |

**092 RSTP (Reg Surface Transp Program) / State Exch -- Revenue**

|                                      |                                |               |              |           |
|--------------------------------------|--------------------------------|---------------|--------------|-----------|
|                                      | Interest                       | 48            | 40           | 30        |
| 3160-4250                            | STIP / State Exchange Programs | 13,058        | 1,146        | -         |
| <b>Total STIP / Exchange Revenue</b> |                                | <b>13,106</b> | <b>1,186</b> | <b>30</b> |

**092 RSTP (Reg Surface Transp Program) / State Exch -- Expense**

|                 |   |              |            |          |
|-----------------|---|--------------|------------|----------|
| 1020            | Salaries-Maintenance                        | -            | -          | -        |
| 1021            | OT  | -            | -          | -        |
| 1100-1160       | Employee Benefits/Insurance                 | -            | -          | -        |
| 1081            | Contract Engineering Services               | 225          | 125        | -        |
| 1040            | Professional Services -- Legal              | -            | -          | -        |
| 1200            | Supplies -- Road Repair                     | 3,141        | -          | -        |
| 1280            | Equipment Rentals                           | -            | -          | -        |
| 1411            | Professional Services -- Planning & Finance | 49           | 246        | -        |
| 1455            | Street Striping                             | 3,141        | -          | -        |
| <b>092-4412</b> | <b>Total STIP/ Exchange</b>                 | <b>6,556</b> | <b>371</b> | <b>-</b> |

| <b>Fund</b><br><i>Account</i><br>or Object # | Description                              | Actual<br>10-11 | Projected<br>11-12 | Budget<br>12-13 |
|--|--|-----------------|--------------------|-----------------|
| <b>40</b>                                    | <b>Water Operating Fund -- Revenue</b>   |                 |                    |                 |
| 3150 1000                                    | Interest Earnings                        | -               | 100                | 50              |
| 3180 2000                                    | Water Service Charges                    | 340,807         | 345,538            | 345,000         |
| 3180-2140                                    | Interest and Penalties                   | -               | 8,815              | 8,000           |
| 3180-4030                                    | Miscellaneous Revenue                    | -               | 431                | -               |
|  | <b>Total Water Operating Fund</b>        | <b>340,807</b>  | <b>354,884</b>     | <b>353,050</b>  |
| 3000   | Transfer In from 42                      | 113,505         |                    | -               |
|  | <b>Total Water Operating Fund</b>        | <b>454,312</b>  | <b>354,884</b>     | <b>353,050</b>  |
| <b>040/4710</b>                              | <b>Water Operating Fund -- Expense</b>   |                 |                    |                 |
| 1010   | Salaries-Admin.                          | 18,152          | 18,072             | 22,101          |
| 1020   | Salaries-Maintenance                     | 66,712          | 56,002             | 59,364          |
| 1021   | Maint OT                                 | 2,135           | 4,223              | 3,000           |
| 1040   | Professional Services -- Legal           | 6,813           | 4,140              | 4,800           |
| 1081   | Contract Engineering Services            | 9,634           | 2,411              | 900             |
| 1100-1160                                    | Employee Benefits/Insurance              | 34,755          | 35,000             | 47,142          |
| 1199   | Allocated Costs                          | 14,733          | 16,764             | 1,770           |
| 1200   | Supplies                                 | 14,038          | 19,881             | 9,000           |
| 1205   | Chemicals                                | 3,572           | 3,263              | 3,500           |
| 1210   | Miscellaneous                            | 1,150           | 1,163              | 1,000           |
| 1212   | Lab Testing                              | 1,748           | 4,079              | 3,000           |
| 1215   | Memberships/Dues                         | 200             | 200                | 200             |
| 1232   | Well & Pump Repairs & Maintenance        | 300             | 6,800              | 6,000           |
| 1235   | Vehicle Repairs & Maintenance            | 605             | 1,956              | 1,200           |
| 1239   | Equip Repair                             | 109             | 100                | 100             |
| 1250   | Electricity                              | 28,488          | 33,814             | 22,000          |
| 1260   | Uniform Rental/Safety Items              | 40              | 100                | 100             |
| 1270   | Small Tools                              | 65              | 150                | 150             |
| 1282   | Pager Rental/Cellular Phone              | 1,154           | 1,174              | 1,200           |
| 1345   | Publishing/Notices                       | 565             | 500                | 500             |
| 1350   | Schools/Training                         | 466             | 820                | 800             |
| 1351   | Licenses                                 | -               | 150                | 150             |
| 1352   | Annual System Fee Allocation             | 3,900           | 3,900              | 3,900           |
| 1355   | Conferences/Meetings/Travel              | 616             | 400                | 600             |
| 1411   | Professional Services - Finance          | 4,502           | 3,326              | 2,800           |
| 1470   | Contract Work                            | 1,450           | -                  | -               |
| 1500   | Bad Debt                                 | 941             | 400                | 400             |
| 3180 2115                                    | Reserve Trans Intraf Contingency         | -               | -                  | -               |
| <b>040-4710</b>                              | <b>Total Water Operating Fund</b>        | <b>216,843</b>  | <b>218,788</b>     | <b>195,678</b>  |
| 4000   | Transfer Out to 110 for debt service     |                 | 120,000            | 120,000         |
| 4000   | Transfer out to 44 to close project fund |                 | 147,726            | -               |
| 4000   | Transfer Out to 112 for debt reserve     |                 | 20,000             | -               |
|  | <b>Total Transfers Out</b>               | <b>242,950</b>  | <b>287,726</b>     | <b>120,000</b>  |

| <b>Fund<br/>Account<br/>or Object #</b> | <b>Description</b>                      | <b>Actual<br/>10-11</b> | <b>Projected<br/>11-12</b> | <b>Budget<br/>12-13</b> |
|---|---|-------------------------|----------------------------|-------------------------|
| <b>030</b>                              | <b>Sewer Operating -- Revenue</b>       |                         |                            |                         |
| 3150 1000                               | Interest Earnings                       | -                       | 30                         | 20                      |
| 3180-2140                               | Interest and Penalties                  | -                       | 5,513                      | 5,000                   |
| 3170 5000                               | Service Charges                         | 217,517                 | 215,000                    | 225,750                 |
|   | Misc Revenue/Reimb                      |                         | -                          |                         |
|   | <b>Total Sewer Operating Revenue</b>    | <b>217,517</b>          | <b>220,543</b>             | <b>230,770</b>          |
| <b>030/4460</b>                         | <b>Sewer Operating Fund -- Expenses</b> |                         |                            |                         |
| 1010                                    | Salaries-Admin.                         | 18,973                  | 18,072                     | 22,101                  |
| 1020                                    | Salaries-Maintenance                    | 66,083                  | 56,004                     | 59,364                  |
| 1021                                    | Maint OT                                | 2,135                   | 4,223                      | 4,000                   |
| 1040                                    | Professional Services -- Legal          | 6,813                   | 4,139                      | 4,800                   |
| 1081                                    | Contract Engineering Services           | 2,578                   | 2,411                      | 2,100                   |
| 1100-1160                               | Employee Benefits - Admin + Maint       | 34,755                  | 36,300                     | 47,142                  |
| 1199                                    | Allocated Costs                         | 14,433                  | 16,755                     | 1,770                   |
| 1200                                    | Supplies (non-chem)                     | 12,034                  | 13,538                     | 13,000                  |
| 1205                                    | Supplies -- Chemicals                   | 40,761                  | 31,892                     | 32,000                  |
| 1210                                    | Miscellaneous                           | 4,342                   | 3,785                      | 4,000                   |
| 1212                                    | Lab Testing                             | 22,600                  | 12,408                     | 13,000                  |
| 1215                                    | Membership dues                         | 332                     | 332                        | 332                     |
| 1220                                    | Telephone                               | 911                     | 724                        | 700                     |
| 1225                                    | Alarm System                            | 245                     | 267                        | 260                     |
| 1232                                    | Plant & Pump Repairs & Maintenance      | 2,966                   | 13,018                     | 10,000                  |
| 1235                                    | Vehicle Repair and Maintenance          | 846                     | 2,161                      | 1,500                   |
| 1237                                    | Building Repair and Maintenance         | -                       | 341                        | 400                     |
| 1250                                    | Electricity                             | 15,882                  | 20,119                     | 15,000                  |
| 1260                                    | Uniform Rental/Safety Items             | 29                      | 102                        | 100                     |
| 1270                                    | Small Tools                             | 180                     | 190                        | 200                     |
| 1282                                    | Pager Rental/Cellular Phone             | 1,154                   | 1,174                      | 1,100                   |
| 1345                                    | Publishing/Notices                      | -                       | 200                        | 200                     |
| 1350                                    | School/Training                         | 875                     | 547                        | 800                     |
| 1351                                    | Licenses                                | -                       | 100                        | 100                     |
| 1352                                    | Discharge Permit                        | -                       | 3,215                      | 3,400                   |
| 1355                                    | Travel and Meetings                     | 990                     | 1,138                      | 700                     |
| 1411                                    | Professional Services -- Accounting     | 4,502                   | 3,326                      | 3,400                   |
| 1436                                    | Pump/Drain Line Contract Work           | -                       | -                          | -                       |
| 1470                                    | Contract Work line cleaning/pumping     | 7,953                   | 3,328                      | 3,400                   |
| 9000                                    | Capital Outlay                          | -                       | -                          | -                       |
| <b>030-4460</b>                         | <b>Total Sewer Operating Fund</b>       | <b>262,372</b>          | <b>249,809</b>             | <b>244,870</b>          |

| <b>Fund<br/>Account<br/>or Object #</b> | <b>Description</b>                       | <b>Actual<br/>10-11</b> | <b>Projected<br/>11-12</b> | <b>Budget<br/>12-13</b> |
|---|--|-------------------------|----------------------------|-------------------------|
| <b>060</b>                              | <b>Solid Waste Operating Revenue</b>     |                         |                            |                         |
| 3150 1000                               | Interest Earnings                        | 3                       | 2                          | 1                       |
| 3180-2140                               | Interest and Penalties                   | -                       | 3,764                      | 3,500                   |
| 3170 6000                               | Service Charges                          | 147,920                 | 142,948                    | 144,377                 |
| 3180-2140                               | Interest & Penalties                     | 2,000                   | 2,000                      | 2,000                   |
|   | <b>Total Solid Waste Operating Fund</b>  | <b>147,923</b>          | <b>146,714</b>             | <b>147,878</b>          |
| <b>060/4470</b>                         | <b>Solid Waste Operating Fund</b>        |                         |                            |                         |
| 1010                                    | Salaries-Admin.                          | 5,264                   | 5,286                      | 7,128                   |
| 1020                                    | Salaries -Maintenance                    | -                       | -                          | 4,749                   |
| 1100-1160                               | Employee Benefits/Insurance              | 2,612                   | 2,400                      | 6,049                   |
| 1199                                    | Allocated Costs                          | 7,366                   | 8,378                      | 885                     |
| 1200                                    | Supplies                                 | 346                     | -                          | -                       |
| 1210                                    | Misc                                     | -                       | 1,230                      | -                       |
| 1345                                    | Publish/Notices                          | 20                      | -                          | 50                      |
| 1410                                    | Contract Services (Waste Mgmt)           | 115,272                 | 115,272                    | 116,425                 |
| 1411                                    | Professional Services - Accounting       | 450                     | 333                        | 350                     |
| 9000                                    | Capital Outlay                           | -                       | 1,409                      | -                       |
| 4740/1500                               | Bad Debt                                 | -                       | 100                        | 200                     |
| <b>060-4470</b>                         | <b>Total Solid Waste Operating Fund</b>  | <b>131,330</b>          | <b>134,408</b>             | <b>135,837</b>          |
| 4000                                    | Transfer Out to 044/016 for city contrib | 2,000                   | 8,000                      | 8,000                   |
| <b>060-4470</b>                         | <b>Total Solid Waste Operating Fund</b>  | <b>133,330</b>          | <b>142,408</b>             | <b>143,837</b>          |



| <b>Fund<br/>Account<br/>or Object #</b> | <b>Description</b>                          | <b>Actual<br/>10-11</b> | <b>Projected<br/>11-12</b> | <b>Budget<br/>12-13</b> |
|---|---|-------------------------|----------------------------|-------------------------|
| <b>050/4720</b>                         | <b>Electric Operating Fund -- REVENUES</b>  |                         |                            |                         |
| 3150 1000                               | Interest Earnings                           | 3,044                   | 2,000                      | 1,000                   |
| 3170 5200                               | Previously Written Off Revenue              | -                       | 450                        | -                       |
| 3170 9000                               | Other Service Charges/Misc.                 | 1,120                   | 1,027                      | 1,000                   |
| 3180 2100                               | Service Charges                             | 2,563,460               | 2,409,304                  | 2,470,000               |
| 3180-2130                               | Electric Surcharge Rev.                     | 4,645                   | 4,431                      | 4,000                   |
| 3180-2140                               | Interest and Penalties                      | 30,000                  | 23,083                     | 22,000                  |
| 3180-2150                               | Shutoff/Reconnect Charges                   | 5,325                   | 5,800                      | 5,300                   |
| 3180 4030                               | Miscellaneous Revenue/Reimb                 | 500                     | 13,653                     | 500                     |
|   | <b>Total Electric Operating Fund</b>        | <b>2,608,094</b>        | <b>2,459,748</b>           | <b>2,503,800</b>        |
| <b>050/4720</b>                         | <b>Electric Operating Fund -- EXPENSES</b>  |                         |                            |                         |
| 1010                                    | Salaries-Admin.                             | 64,923                  | 62,103                     | 91,981                  |
| 1020                                    | Salaries-Maintenance                        | 12,684                  | 9,909                      | 11,873                  |
| 1040                                    | Legal -- Contract Attorney                  | 34,065                  | 20,699                     | 24,000                  |
| 1081                                    | Contract Engineering Services (Shutdown PM) | 11,845                  | -                          | -                       |
| 1100-1160                               | Employee Benefits/Insurance                 | 27,338                  | 32,725                     | 38,841                  |
| 1199                                    | Allocated Costs                             | 110,907                 | 126,404                    | 13,275                  |
| 1200                                    | Supplies                                    | 9,194                   | 10,500                     | 8,000                   |
| 1210                                    | Miscellaneous                               | 4,913                   | 8,948                      | 5,500                   |
| 1220                                    | Telephone                                   | 1,334                   | 1,056                      | 1,000                   |
| 1239                                    | Equip Repair (incl GO165)                   | 15,949                  | 19,372                     | 15,000                  |
| 1250                                    | Electricity                                 | 81                      | 70                         | 50                      |
| 1254                                    | Public Outreach -- Connect - CTY            | 1,708                   | 3,768                      | -                       |
| 1282                                    | Pager Rental/Cellular Phone                 | 1,280                   | 960                        | 1,000                   |
| 1340                                    | Electricity - NCPA                          | 1,131,108               | 1,112,965                  | 1,115,668               |
| 1345                                    | Legal Notices                               | -                       | -                          | -                       |
| 1355                                    | Travel/Conferences/Meetings                 | 3,767                   | 3,595                      | 3,600                   |
| 1400                                    | Professional Services (Police)              | 236,950                 | 269,282                    | 265,522                 |
| 1423                                    | Professional Services (Animal Control)      | 15,614                  | 15,614                     | 16,200                  |
| 1430                                    | Professional Services (Fire)                | 81,989                  | 94,770                     | 98,220                  |
| 1411                                    | Professional Services -- Accounting         | 5,628                   | 4,158                      | 5,250                   |
| 1462                                    | NCPA Pooled GHG Verification Service        | 2,000                   | 2,000                      | 1,400                   |
| 1465                                    | Maintenance Contract Work                   | 193,865                 | 217,063                    | 223,574                 |
| 1500                                    | Bad Debt                                    | 869                     | 700                        | 600                     |
| <b>050-4720</b>                         | <b>Total Electric Operating Fund</b>        | <b>1,968,187</b>        | <b>2,016,661</b>           | <b>1,940,553</b>        |
| 4000                                    | Transfer Out to General Fund                |                         | 152,967                    | 150,228                 |
|   | Transfer Out to Fund 214 Gen Plan Update    |                         | 335,665                    |                         |
|   | Transfer Out to Fund 105 Sewer Impr - Loan  |                         | 200,000                    |                         |
|   | Transfer Out to Special Reserve Funds       |                         | 44,489                     | 56,325                  |
|   | Transfer Out to Fund 100 Elec Improvement   |                         | 44,489                     | 56,325                  |
|   | <b>Total Transfers Out</b>                  | <b>385,268</b>          | <b>777,610</b>             | <b>262,877</b>          |
| <b>050-4720</b>                         | <b>Total Electric Operating Fund</b>        | <b>2,353,455</b>        | <b>2,794,271</b>           | <b>2,203,431</b>        |

**Salary Budget Data FY 11/12**

| Position                                      | Pay Rate<br>ea adjusted<br>for FY12 | Per | Annual<br>Gross<br>Salary | Social<br>Security<br>6.20% | Medicare<br>1.45% | Worker's Comp |                     | Health Ins.<br>Amount | Dental<br>Insurance | Vision<br>& Life<br>Insurance | Employer<br>PERS<br>9.937% | Total<br>Taxes &<br>Benefits | Total<br>Salaries,<br>Tax & Benefits |
|---|-------------------------------------|-----|---------------------------|-----------------------------|-------------------|---------------|---------------------|-----------------------|---------------------|-------------------------------|----------------------------|------------------------------|--------------------------------------|
|   |                                     |     |                           |                             |                   | %             | Premium<br>\$22,272 |                       |                     |                               |                            |                              |                                      |
| Public Works Department                       |                                     |     |                           |                             |                   |               |                     |                       |                     |                               |                            |                              |                                      |
| Public Works Supervisor                       | \$ 5,302                            | mo. | \$ 63,625                 | \$ 3,945                    | \$ 923            | 14%           | 3,118               | 18,386                | 1,196               | 355                           | 6,322                      | 34,245                       | 97,870                               |
| Plant Operator - HW                           | \$ 4,426                            | mo. | \$ 53,116                 | \$ 3,293                    | \$ 770            | 13%           | 2,895               | 18,386                | 1,196               | 355                           | 5,278                      | 32,174                       | 85,290                               |
| City Crew III - JP                            | \$ 3,478                            | mo. | \$ 41,736                 | \$ 2,588                    | \$ 605            | 13%           | 2,895               | 18,386                | 1,196               | 355                           | 4,147                      | 30,172                       | 71,908                               |
| City Crew II - JH                             | \$ 2,796                            | mo. | \$ 33,546                 | \$ 2,080                    | \$ 486            | 13%           | 2,895               | 18,386                | 1,196               | 355                           | 3,334                      | 28,732                       | 62,278                               |
| City Crew II - KM                             | \$ 2,187                            | mo. | \$ 26,246                 | \$ 1,627                    | \$ 381            | 13%           | 2,895               | 18,386                | 805                 | 355                           | 2,608                      | 27,057                       | 53,303                               |
| Subtotal                                      |                                     |     | 218,269                   | 13,533                      | 3,165             | 66%           | 14,700              | 91,929                | 5,587               | 1,777                         | 21,689                     | 152,380                      | 370,649                              |
| Standby /Beeper Duty (Crew Only)*             | \$ 17.80                            | hr. | \$ 12,994                 | \$ 806                      | \$ 188            | 1%            | 223                 | -                     | -                   | -                             | 1,291                      | 2,508                        | 15,502                               |
| Emergency/Weekend O/T**                       | \$ 26.70                            | hr. | \$ 6,194                  | \$ 384                      | \$ 90             | 1%            | 223                 | -                     | -                   | -                             | 616                        | 1,312                        | 7,507                                |
| Certification Stipend                         | \$ 30.00                            | mo. | \$ 360                    | \$ 22                       | \$ 5              | 0%            | -                   | -                     | -                   | -                             | 36                         | 63                           | 423                                  |
| Subtotal                                      |                                     |     | 19,188                    | 1,190                       | 278               | 2%            | 445                 | -                     | -                   | -                             | 1,907                      | 3,820                        | 23,009                               |
| Total Public Works Department                 |                                     |     | 237,458                   | 14,722                      | 3,443             | 68%           | \$ 15,145           | \$ 91,929             | \$ 5,587            | \$ 1,777                      | \$ 23,596                  | \$ 156,200                   | \$ 393,657                           |
| Administration Department                     |                                     |     |                           |                             |                   |               |                     |                       |                     |                               |                            |                              |                                      |
| City Administrator - Vacant                   | \$ 7,161                            | mo. | \$ 86,785                 | \$ 5,381                    | \$ 1,258          | 11%           | 2,450               | 14,142                | 805                 | 355                           | 8,624                      | 33,015                       | 119,801                              |
| Finance Director - Vacant                     |                                     |     |                           |                             |                   |               |                     |                       |                     |                               |                            |                              |                                      |
| Accounting Tech - MM                          | \$ 3,664                            | mo. | \$ 43,967                 | \$ 2,726                    | \$ 638            | 9%            | 2,004               | -                     | -                   | 355                           | 4,369                      | 10,092                       | 54,060                               |
| Accounting Tech + City Clerk - RD             | \$ 3,780                            | mo. | \$ 45,360                 | \$ 2,812                    | \$ 658            | 9%            | 2,004               | 14,142                | 805                 | 355                           | 4,507                      | 25,285                       | 70,644                               |
| Admin Assistant (PT 10hr/wk) - NC             | \$ 12.90                            | hr. | \$ 6,708                  | \$ 416                      | \$ 97             | 2%            | 445                 | -                     | -                   | -                             | -                          | 959                          | 7,667                                |
| Subtotal                                      |                                     |     | 182,820                   | 11,335                      | 2,651             | 31%           | 6,904               | 28,285                | 1,610               | 1,066                         | 17,500                     | 69,351                       | 252,171                              |
| Overtime/extra meetings                       | \$ 32.34                            | hr. | \$ 1,164                  | \$ 72                       | \$ 17             | 0%            | -                   | -                     | -                   | -                             | 116                        | 205                          | 1,369                                |
| Total Administration Department               |                                     |     | 183,984                   | 11,407                      | 2,668             | 31%           | \$ 6,904            | \$ 28,285             | \$ 1,610            | \$ 1,066                      | \$ 17,616                  | \$ 69,556                    | \$ 253,540                           |
| TOTAL SALARIES                                |                                     |     | \$ 421,442                | \$ 26,129                   | \$ 6,111          | 99%           | \$ 22,049           | \$ 120,214            | \$ 7,197            | \$ 2,843                      | \$ 41,212                  | \$ 225,756                   | \$ 647,198                           |
| CONTRACT PROFESSIONALS & COUNCIL COMPENSATION |                                     |     |                           |                             |                   |               |                     |                       |                     |                               |                            |                              |                                      |
| City Engineer - Bennett Engineering           | \$90.00                             | hr. | \$ 30,000.00              | N/A                         | N/A               | N/A           | N/A                 | N/A                   | N/A                 | N/A                           | N/A                        | \$ -                         | \$ 30,000                            |
| Planning Services - PMC                       | \$85.00                             | hr. | \$ 30,000.00              | N/A                         | N/A               | N/A           | N/A                 | N/A                   | N/A                 | N/A                           | N/A                        | \$ -                         | \$ 30,000                            |
| Code Enforcement Services - PMC               | 2,625.00                            | mo. | \$ 31,500.00              | N/A                         | N/A               | N/A           | N/A                 | N/A                   | N/A                 | N/A                           | N/A                        | \$ -                         | \$ 31,500                            |
| City Attorney - Greg Einhorn                  | \$4,000.00                          | mo. | \$ 48,000.00              | N/A                         | N/A               | N/A           | N/A                 | N/A                   | N/A                 | N/A                           | N/A                        | \$ -                         | \$ 48,000                            |
| City Finance - Roy Seiler                     | \$100.00                            | hr. | \$ 21,000.00              | N/A                         | N/A               | N/A           | N/A                 | N/A                   | N/A                 | N/A                           | N/A                        | \$ -                         | \$ 21,000                            |
| City Council (\$300/mo/pp)                    | \$300.00                            | mo. | \$ 18,000.00              | \$ 1,116.00                 | \$ 261.00         | 1.00%         | \$ 222.72           | N/A                   | N/A                 | N/A                           | N/A                        | \$ 1,599.72                  | \$ 19,600                            |
| Planning Commissioners (none)                 | \$0.00                              | mo. | \$ -                      | N/A                         | N/A               | N/A           | N/A                 | N/A                   | N/A                 | N/A                           | N/A                        | \$ -                         | \$ -                                 |
| TOTAL Contract Professionals and Council      |                                     |     | \$ 178,500                | \$ 1,116                    | \$ 261            |               | \$ 223              | \$ -                  | \$ -                | \$ -                          | \$ -                       | \$ 1,600                     | \$ 181,699                           |

RESOLUTION NO. 2012-09

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BIGGS ADOPTING  
THE PROPOSED BUDGET FOR THE CITY OF BIGGS ENTITLED  
"2012-2013 BUDGET, CITY OF BIGGS"

\*\*\*\*\*

**NOW, THEREFORE BE IT RESOLVED**, that the proposed expenditures in the amount of \$4,337,966 shown in the Fund summaries of the budget document incorporated herein are hereby appropriated to the departments, offices and operations in the amounts and for the objects and purposes therein stated. Requisitions for encumbrances and expenditures of the various appropriations described in the budget document shall be made by those offices and employees designated therein as the requisitioning authorities.

**NOW, THEREFORE BE IT RESOLVED**, that the Mayor or designee shall apply prudent monitoring procedures to assure that actual expenditures / expenses of the City do not exceed the appropriations.

**NOW, THEREFORE BE IT RESOLVED**, that City Council approves funds transfers as depicted on the budget summary document.

**NOW, THEREFORE BE IT RESOLVED**, that a copy of this resolution and the budget document be certified by the City Clerk and filed in the office of the City Clerk.

**BE IT RESOLVED AND ORDERED**, that this resolution is required for the orderly operation and maintenance of municipal activities and the usual and current expense of the City during the 2012-2013 fiscal year.

\*\*\*\*\*

**I HEREBY CERTIFY** that the foregoing **RESOLUTION** was duly introduced, passed and adopted at a regular meeting of the City Council of the City of Biggs, held on the 12<sup>th</sup> day of June, 2012, by the following vote:

AYES: COUNCILMEMBER \_\_\_\_\_

NOES: COUNCILMEMBER \_\_\_\_\_

ABSENT: COUNCILMEMBER \_\_\_\_\_

ABSTAIN: COUNCILMEMBER \_\_\_\_\_

ATTEST:

APPROVED:

\_\_\_\_\_  
Roben Dewsnap, CITY CLERK

\_\_\_\_\_  
Roger L. Frith, MAYOR

**RESOLUTION NO. 2012-10**  
**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BIGGS**  
**ADOPTING THE "GANN" APPROPRIATION LIMIT FOR FISCAL YEAR 2012-2013**

\*\*\*\*\*

**WHEREAS**, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

**WHEREAS**, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits", for public agencies, including school districts; and,

**WHEREAS**, the District must establish a revised Gann Limit for the 2012-2013 fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

**NOW, THEREFORE, BE IT RESOLVED** that the City Council does provide public notice that the attached calculations and documentation of the Gann Limits for the 2012-2013 fiscal year is made in accord with applicable constitutional and statutory law;

**AND BE IT FURTHER RESOLVED** that the City Council for the City of Biggs does hereby declare that the adjusted appropriations Gann Limit for Prop 4 limit to be \$2,321,593 for the 2012-2013 fiscal year and that the adjusted Prop 4 appropriations for the 2012-2013 fiscal year are \$461,275, see attached calculations, and this does not exceed the limitations imposed by Proposition 4 Appropriations, and in fact is only 20% of the 2012-2013 Gann Limit.

\*\*\*\*\*

**I HEREBY CERTIFY** that the foregoing **RESOLUTION** was duly introduced, passed and adopted at a regular meeting of the City Council of the City of Biggs, held on the 12<sup>th</sup> day of June, 2012 by the following vote:

AYES: COUNCILMEMBER \_\_\_\_\_

NOES: COUNCILMEMBER \_\_\_\_\_

ABSENT: COUNCILMEMBER \_\_\_\_\_

ABSTAINED: COUNCILMEMBER \_\_\_\_\_

ATTEST:

APPROVED:

\_\_\_\_\_  
Roben Dewsnup  
CITY CLERK

\_\_\_\_\_  
Roger L. Frith  
MAYOR

ROY R. SEILER  
***CERTIFIED PUBLIC ACCOUNTANT***

---

201 C. North Tehama  
Willows, CA 95988

Phone: 530-934-8841  
Fax: 530-934-8849

City of Biggs,  
Biggs, California

I have compiled the accompanying recap of Appropriations Limitations Worksheets, for the City of Biggs, for the 2012-13 fiscal year. I have not audited or reviewed the accompanying statement and, accordingly, do not express an opinion or provide any assurance about whether the statement is in accordance with accounting principles generally accepted in the United States of America.

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America and for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial statements.

My responsibility is to conduct the compilation in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The objective of a compilation is to assist management in presenting financial information in the form of financial statements without undertaking to obtain or provide any assurance that there are no material modifications that should be made to the financial statements.

I am not independent with respect to the City of Biggs.

May 24, 2012

*Roy R. Seiler, CPA*

**Appropriations Limit  
City of Biggs  
Fiscal Year 2012-2013**

|   | Amount                            | Source   |
|---|-----------------------------------|--|
| A. Last Year's Limit  | \$ 2,253,301.47                   | Fiscal Year 2011-12                                  |
| Math Correction   | \$ -                              |  |
| Last Year's Adj. Limit  | \$ 2,253,301.47                   | Fiscal Year 2011-12                                  |
| B. Adjustment Factors   |                                   |  |
| 1. Population Growth%   | -0.64%                            | *Information provided by California Dept. of Finance |
| 2. Personal Income Growth %   | 3.77%                             | *Information provided by California Dept. of Finance |
| Population converted to a ratio   | $(-0.067+100)/100 = 0.9933$       |  |
| Per Capita converted to a ratio   | $(3.77+100)/100 = 1.0377$         |  |
| Calculation Factor for FY 09/10   | $0.9933 \times 1.0377 = 1.030747$ |  |
| Total Adjustment %  | 3.030747                          |  |
| C. Annual Adjustment \$   | \$ 68,291.87                      |  |
| D. Other Adjustments:   |                                   |  |
| Lost Responsibility (-)   | \$ -                              |  |
| Transfer to private (-)   | \$ -                              |  |
| Transfer to fees (-)  | \$ -                              |  |
| Assumed Responsibility (+)  | \$ -                              |  |
| Sub-total   | \$ -                              |  |
| E. Total Adjustments  | \$ 68,291.87                      |  |
| F. This Year's Limit  | \$ 2,321,593.34                   | Fiscal Year 2012-2013                                |
| Appropriations FY 2012-13   | \$ 4,826,327.00                   |  |
| Less Adjustments to GANN Limit :  |                                   |  |
| Reserves from prior year revenues   | \$ -                              |  |
| Non Local Tax and Project funding   | \$ 288,667.00                     |  |
| Non Tax - Utility Appropriations  | \$ 4,039,365.00                   |  |
| Franchise Fees  | \$ 12,000.00                      |  |
| Electric Meter Charges (In General Fund)                                  | \$ 25,020.00                      |  |
| Fines/Forfeitures   |                                   |  |
| Adjustments to GANN Limit (Non-Tax)                                       | \$ 4,365,052.00                   |  |
| Subject Appropriation for GANN  | \$ 461,275.00                     |  |
| FY 2012-2013 GANN Limit   | \$ 2,321,593.34                   |  |
| Appropriations Remaining or (over limit )<br>of Prop 4 GANN Appropriation | \$ 1,860,318.34                   |  |
| Percentage Remaining or (over limit )<br>of Prop 4 GANN Appropriation     | 20%                               |  |
| See Accompanying Compilation Report                                       |                                   |  |

**Appropriations Limit  
City of Biggs  
Fiscal Year 2012-13**

Article XIII B Appropriations Limit (Gann Appropriation Limit)

**Background and calculations**

Article XIII B of the California State Constitution, more commonly known as the Gann or "Prop 4" Appropriation Limit, was adopted by California voters in 1980. The Gann Limit places limits on the amount of Tax proceeds that government agencies can receive and appropriate each year.

The Appropriation limit is based on actual appropriations during the 1978-79 fiscal year, and is adjusted each year using the growth in population and inflation. The City's limit is adopted each year via resolution by the City Council.

In 1990, Proposition 111 made changes to the manner in which the Appropriations Limit is calculated by allowing government agencies choice of annual growth factors. Proposition 111 also provides for the exclusion from the limit capital expenditures for fixed assets of \$100,000 or more in value that have an expected life of ten years or more.

See Accompanying Compilation Report

**RESOLUTION NO. 2012-11**

**RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BIGGS  
CONFIRMING INTER-FUND LOAN FOR WASTE WATER TREATMENT AND  
DISCHARGE SYSTEM**

**WHEREAS**, Biggs is compelled to undertake a major upgrade and expansion of its waste water treatment and discharge system at significant expense and without delay;

**WHEREAS**, Biggs intends to obtain long-term financing but is incurring expenses in advance of project financing;

**WHEREAS**, general and electric reserve funds are discretionary and available;

**WHEREAS**, the intent and result of both the project and the internal financing will be to the benefit of the customers and residents of Biggs.

**NOW, THEREFORE**, an inter-fund loan from fund 50 to fund 105 is directed, confirmed and recognized in the amount of \$200,000, to be repaid within 2 years at 1% interest, with deferred if principal is repaid in full within 24 months; such funds held in trust at Bank of America and/or LAIF.

**I HEREBY CERTIFY** that the foregoing **RESOLUTION** was duly introduced, passed and adopted at a regular meeting of the City Council of the City of Biggs, held on the 12<sup>th</sup> day of June 2012 by the following vote:

|          |                  |       |
|----------|------------------|-------|
| AYES:    | Council Members: | _____ |
| NOES:    | Council Members: | _____ |
| ABSENT:  | Council Members: | _____ |
| ABSTAIN: | Council Members: | _____ |

ATTEST:

\_\_\_\_\_  
Roben Dewsnap, CITY CLERK

\_\_\_\_\_  
Roger Frith, MAYOR